A scenic sunset over a body of water with a wooden boardwalk in the foreground. The sun is low on the horizon, casting a warm glow across the sky and reflecting on the water. The boardwalk is made of dark wood and curves along the edge of the water. The sky is a mix of orange, yellow, and blue, with some clouds. The water is calm, with some reeds visible in the foreground.

**Palm Beach County
BUDGET IN BRIEF
FY 2016**

Palm Beach County Principal Officials

Board of County Commissioners:



Top row from left to right: Priscilla A. Taylor (District 7), Steven L. Abrams (District 4), Paulette Burdick (District 2), and Melissa McKinlay (District 6),

Bottom row from left to right: Shelley Vana (District 3), Mary Lou Berger (Mayor, District 5), and Hal R. Valeche (Vice Mayor, District 1)

Constitutional Officers:

Sharon R. Bock,
Clerk & Comptroller

Susan Bucher,
Supervisor of Elections

Gary R. Nikolits,
Property Appraiser

Ric L. Bradshaw,
Sheriff

Anne M. Gannon,
Tax Collector

Appointed Officials:

Verdenia C. Baker, County Administrator

Denise Nieman, County Attorney

Joseph Bergeron, Internal Auditor

Office of Financial Management and Budget:

Elizabeth Bloeser, OFMB Director

John Wilson, Budget Director

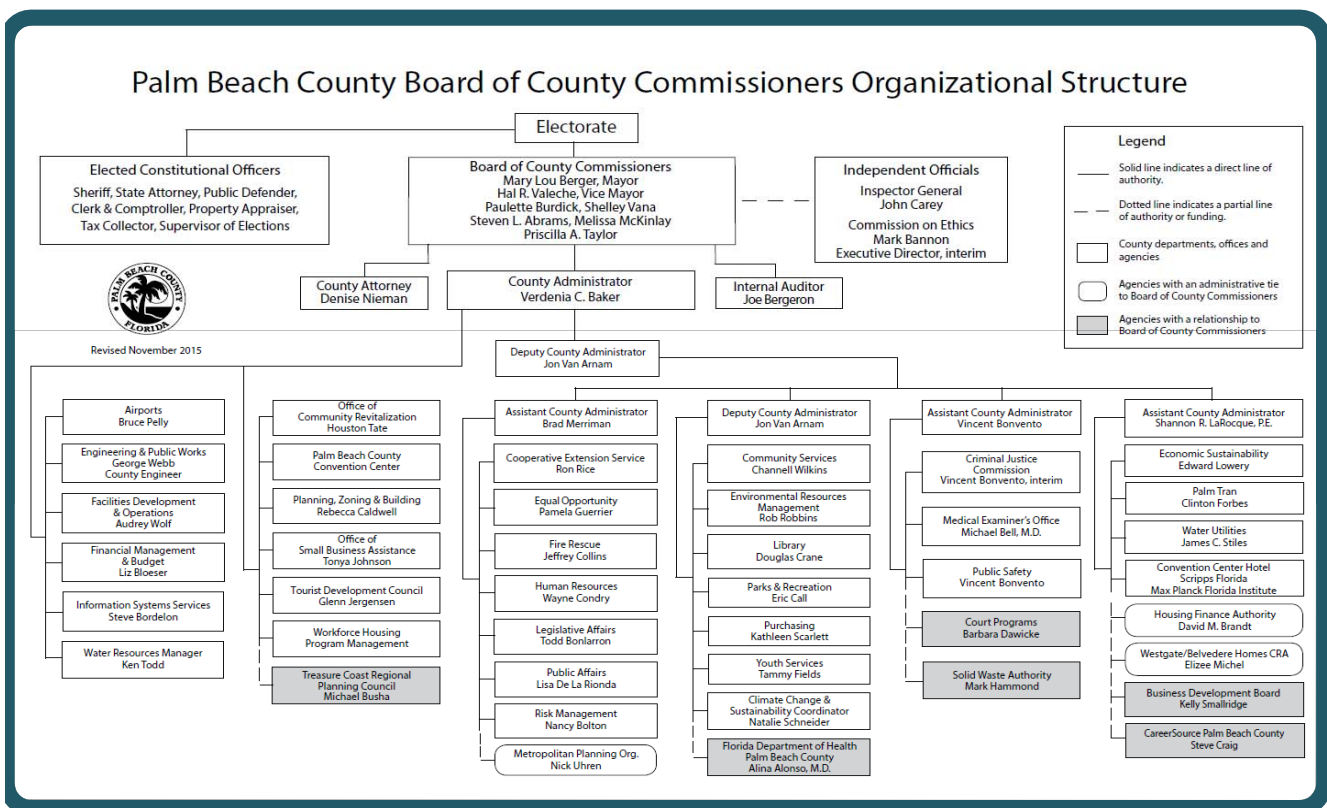
Sherry Brown, Assistant Budget Director

Form of Government

Palm Beach County became a "Home Rule" Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide.

Legislative Branch - Board of County Commissioners

- * Serve a four-year term; as elected by voters within the district they reside.
- * Adopt ordinances and resolutions to establish programs that protect and maintain the health, safety, and welfare of County residents.
- * Appoint the County Administrator, who implements Board-approved programs and manages the day-to-day operations of County government.



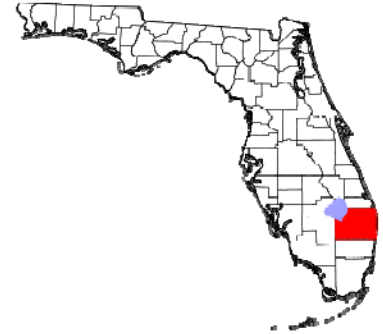
Other Branches of Government

- * The Clerk and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney, and Tax Collector are the County Officials other than the County Commissioners, who are elected by the voters.
- * The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.
- * The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts, and municipalities within the County are also not under the authority of the Board of County Commissioners.

Fact Sheet

About Palm Beach County

- Largest in area of Florida's 67 counties.
- 70 miles north of Miami and 150 miles south of Orlando
- Population – 1,378,417
- Median Age - 44
- Median Household Income - \$52,203
- Average Household Size - 2.39
- Municipalities - 38
- Registered Voters - 828,975
- Form of Government - Commission - County Administrator



<i>Sheriff's Office</i>	
Law Enforcement Officers	1,517
Corrections Officers	687
Civilian Staff	1,828

Palm Beach County Sheriff's Office Headquarters

<i>Fire Protection</i>	
Suppression Units	68
Advanced Life Support Units	103
Fire Stations	49
Employees (Certified Firefighters)	1,304
Employees (Non-Certified)	194
FY15 Total Fire Runs	17,259
FY15 Total EMS Runs	111,879
FY15 Average Response Time	6:33

Fire Rescue Headquarters

<i>Parks and Recreation Amenities</i>	
Golf Course	5
Fitness Trails	11
Marina	1
Playgrounds	98
Parks	83
Water / Splash Parks / Pools	11
Dog Parks	3
Museum	1
Community / Civic Centers	4
Rec Centers	4
Nature Centers	3
Equestrian Parks	5
Beaches	16
Campgrounds	3
Amphitheaters	3

Okechee Golf Course

Budget Facts

Budget

The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government.

Basis for Budgeting

All funds are budgeted using the modified accrual basis of accounting, including proprietary funds. Revenues are recognized if they are measurable and available for use during the year and expenditures are recognized in the period the liabilities are incurred.

Fiscal Year

Palm Beach County's budget is based on a fiscal, rather than calendar year. Thus FY 2016 is from October 1, 2015 through September 30, 2016.

Budget Development Strategy

Maintain service levels while attempting not to increase expenses through the implementation of efficiencies and privatization efforts.

Although not exclusive, the following is a list of priorities for FY 2016

Short Term Goals

- Jobs
- Water Quality
- Public Safety
- Poverty
- Youth Services
- Environmental Protection
- Agricultural Protection
- Program Effectiveness
- Maintain Infrastructure
- Fill Key Mgmt Positions
- Transportation (PalmTran)
- Housing in the Glades
- Funding Road Repair
- Homelessness

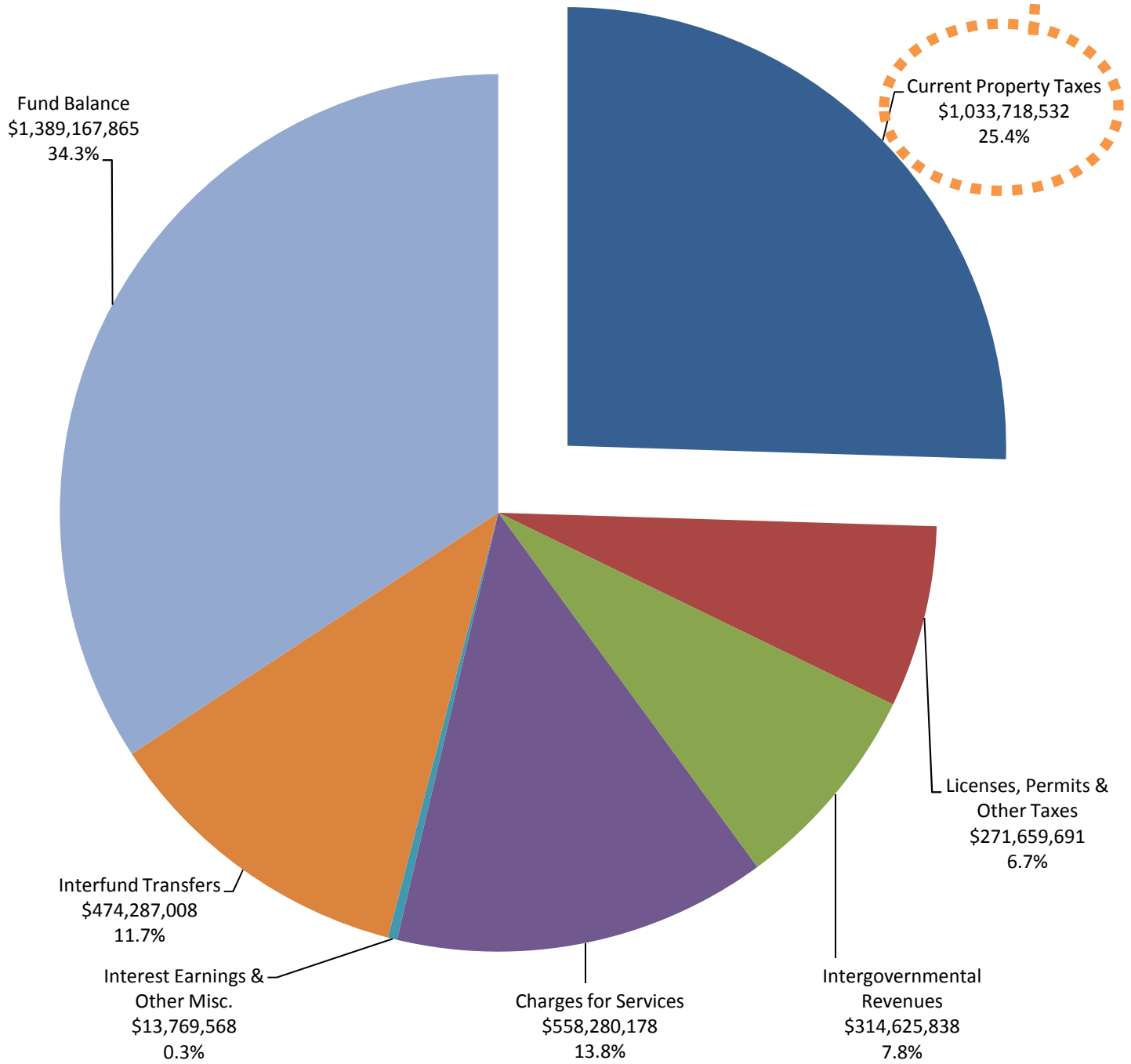
Long Term Goals & Policies

Please visit <http://www.pbcgov.com/pzb/Planning/comprehensiveplan/tableofcontent.htm> to view Palm Beach County's Comprehensive Plan.

Revenues:

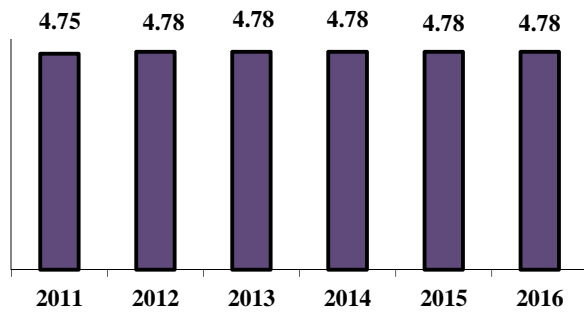
Where the Money Comes From

Total of all Sources: \$4,055,508,680



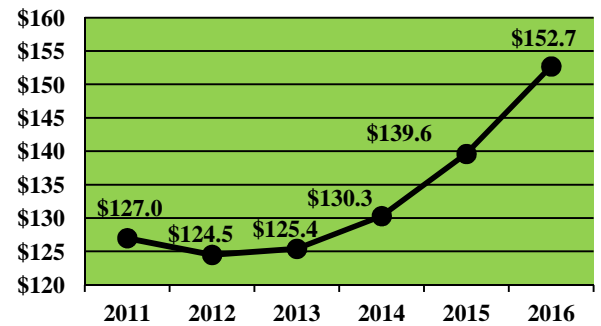
How Countywide Property Tax is Calculated

Countywide Operating Millage History
(tax per \$1,000 in taxable value)



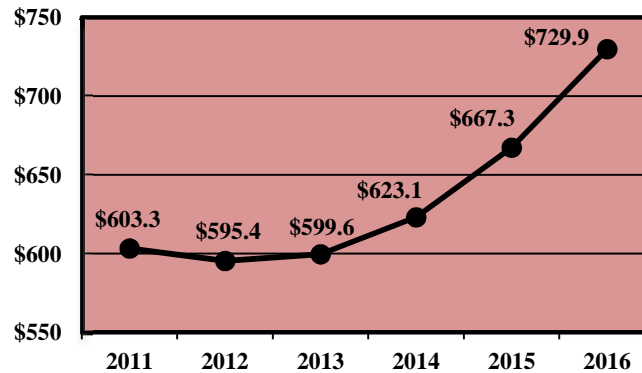
X

Taxable Values History
(in billions)



=

Countywide Ad Valorem Tax History
(in millions)



Taxing District	Millage Rate	\$ Generated
Countywide	4.7815	729,949,290
Countywide Voted Debt	0.1462	22,334,985
<i>Countywide Millage Subtotal</i>	<i>4.9277</i>	
Library District	0.5491	44,960,444
Library District Voted Debt	0.0494	4,044,885
<i>Library Millage Subtotal</i>	<i>0.5985</i>	
Fire Rescue:		
Main MSTU	3.4581	214,773,330
Jupiter MSTU	1.9823	17,655,598
		1,033,718,532

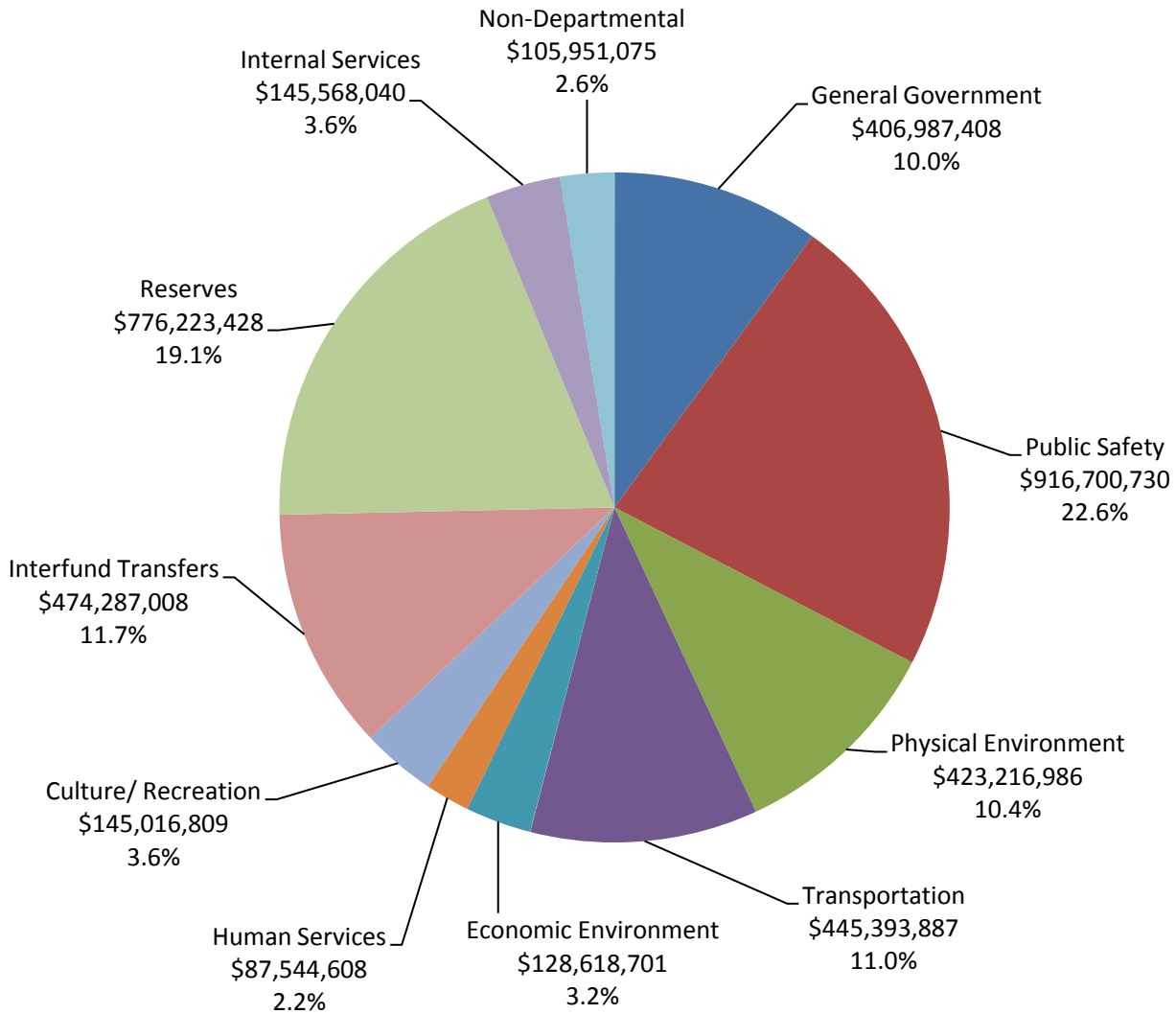
A property owner with property assessed at \$150,000 and a homestead exemption of \$50,000 will pay the Countywide millage on \$100,000 of taxable value, calculated by the following formula:

(Assessed Value Homestead Exemption) divided by 1,000 x Millage Rate = Property Tax

$(\$150,000 - 50,000) / 1,000 \times 4.9277 = \492.77

Expenses:

By Type

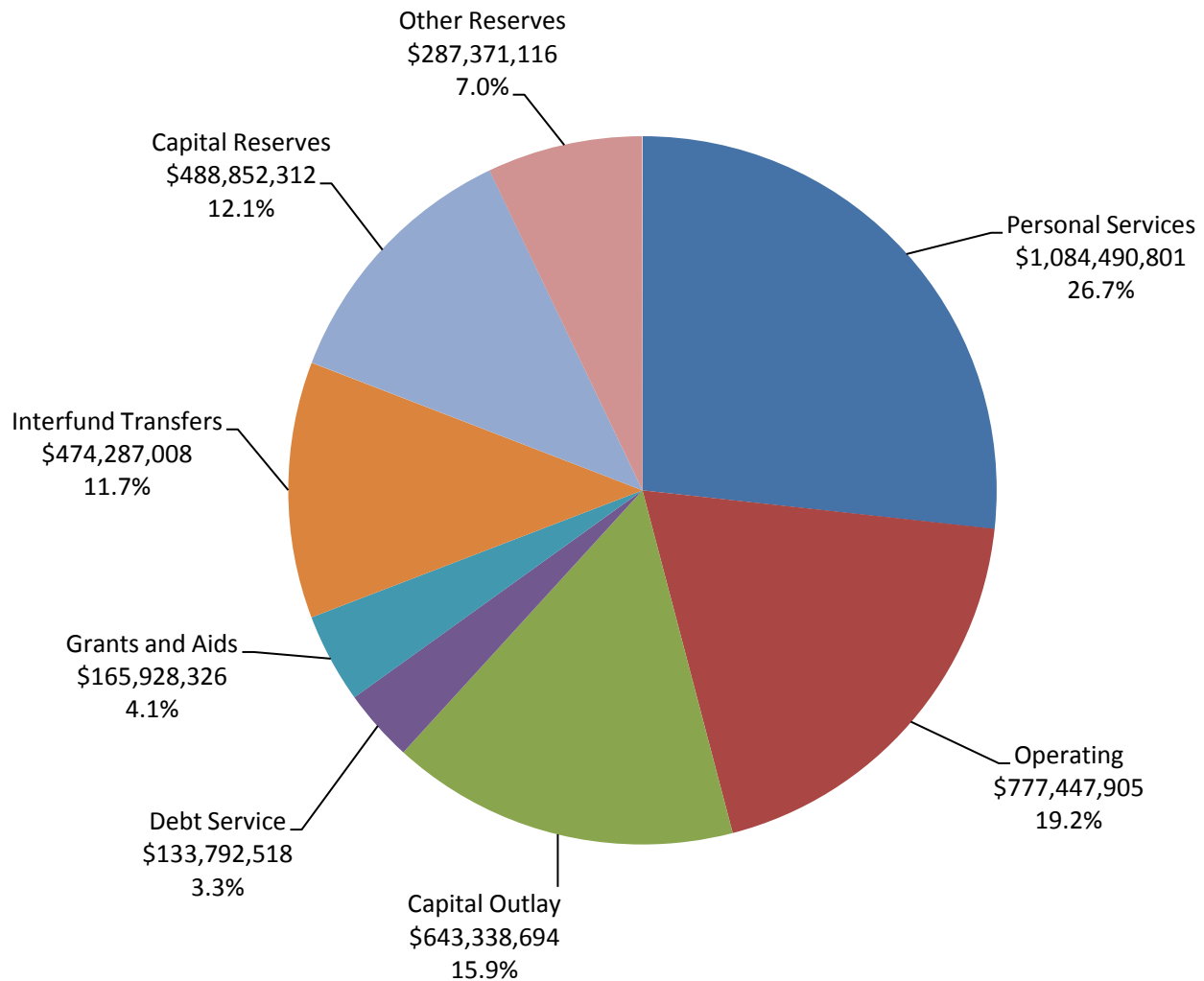


- **General Government** - For the benefit of the public and governmental body
- **Public Safety** - For the safety and security of the public, includes transfer to the Sheriff's Office
- **Physical Environment** - To achieve a satisfactory living environment for the community
- **Transportation** - For developing and improving the flow of vehicles, travelers, and pedestrians
- **Economic Environment** - For the development and improvement of the economic condition
- **Human Services** - With the purpose of promoting the general health and well being of the community
- **Culture & Recreation** - To provide opportunities and facilities for cultural, recreational, and educational programs
- **Interfund Transfers** - Transferred from one County fund to another
- **Reserves** - To provide for unseen expenses, capital projects, fund balances, and payments of principal
- **Internal Services** - For services provided by one County agency to another
- **Non-Departmental** - Not attributable to a specific program

Total of
All Funds

\$4,055,508,680

By Category



- **Personal Services** - for salaries, wages, and related employee benefits
- **Operating** - for goods and services which primarily benefit the current period
- **Capital** - for the acquisition of or addition to fixed assets
- **Debt** - Including principal, interest, and other debt services costs (except reserves for debt)
- **Grants & Aids** - Grants, subsidies, and contributions to governmental agencies / private organizations
- **Interfund Transfers** - Transferred from one County fund to another
- **Capital Reserves** - Set aside for the purpose of meeting future expenses for capital projects
- **Other Reserves** - For cash carry forward, contingencies, specific operations, and debt service

FY 2016

Summary of Departmental Tax Equivalent Funding

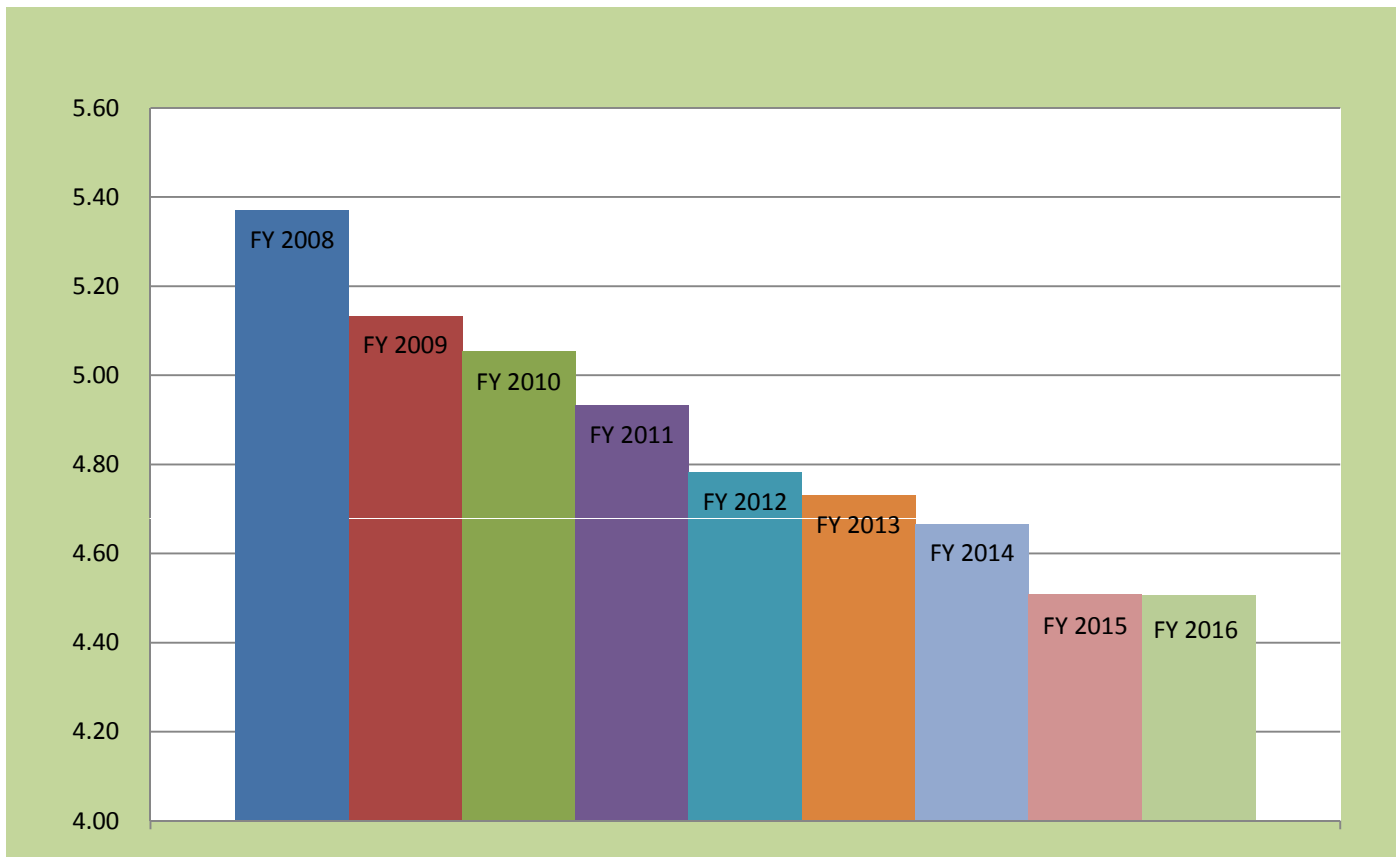
	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Countywide Departments				
Community Services	\$ 34,483,633	\$ 18,399,154	\$ 16,084,479	157
County Administration	2,124,397	468,958	1,655,439	12
County Attorney	5,885,470	1,982,500	3,902,970	42
County Commission	3,368,505	-	3,368,505	27
County Cooperative Extension Service	2,698,441	272,865	2,425,576	32
Economic Sustainability	58,186,062	54,339,683	3,846,379	51
Engineering & Public Works	55,672,122	12,448,721	43,223,401	430
Environmental Resources Management	37,952,429	26,829,128	11,123,301	127
Facilities Development & Operations	41,834,597	4,668,754	37,165,843	311
Fire Rescue-Dispatch/Drowning Prevention	11,058,205	-	11,058,205	66
Fleet Management	56,498,187	56,498,187	-	57
Human Resources	2,964,728	-	2,964,728	32
Information Systems Services	31,064,076	8,655,090	22,408,986	212
Internal Auditor	1,158,805	-	1,158,805	9
Legislative Affairs	523,144	-	523,144	3
Medical Examiner	2,899,225	329,000	2,570,225	20
Metropolitan Planning Organization	5,679,677	5,484,555	195,122	13
Office of Financial Management & Budget	3,436,451	448,981	2,987,470	31
Palm Tran	118,281,636	60,350,160	57,931,476	622
Parks & Recreation	70,963,384	20,039,416	50,923,968	581
Planning & Zoning	16,650,007	7,444,354	9,205,653	147
Public Affairs	5,604,417	1,559,620	4,044,797	42
Public Safety	34,441,858	18,445,268	15,996,590	257
Purchasing	3,886,011	9,500	3,876,511	45
Risk Management	110,320,235	109,936,656	383,579	30
Youth Services	12,790,133	714,520	12,075,613	78
Non-Departmental:				
Criminal Justice Commission	1,621,983	1,007,478	614,505	9
Office of Community Revitalization	2,259,264	1,403,304	855,960	6
Office of Equal Opportunity	1,124,284	357,508	766,776	12
Office of Small Business Assistance	883,129	35,000	848,129	7
Total BCC Ad Valorem Funded	\$ 736,314,495	\$ 412,128,360	\$ 324,186,135	3,468

	Appropriation	Department Generated Revenue	Net Property Taxes	Positions
Other Agencies				
Airports	\$ 79,572,312	\$ 79,572,312	\$ -	153
Building Division - PZB	41,973,601	41,973,601	-	130
County Library	52,760,873	7,800,429	44,960,444	423
Fire Rescue - Main MSTU	329,467,564	114,694,234	214,773,330	1,292
Jupiter Fire Rescue MSTU	16,961,009	(694,589)	17,655,598	140
Tourist Development	67,953,247	67,953,247	-	5
Water Utilities	160,186,956	160,186,956	-	575
Commission on Ethics	578,227	-	578,227	5
Office of Inspector General	2,902,104	904,233	1,997,871	23
Total Other Agencies	\$ 752,355,893	\$ 472,390,423	\$ 279,965,470	2,746
Total BCC	\$ 1,488,670,388	\$ 884,518,783	\$ 604,151,605	6,214
Constitutional Officers				
Clerk & Comptroller	13,354,306	500,000	\$ 12,854,306	137
Property Appraiser	18,203,446	-	18,203,446	257
Sheriff's Office	559,633,611	74,196,930	485,436,681	4,032
Supervisor of Elections	11,495,110	400,000	11,095,110	46
Tax Collector	8,941,000	-	8,941,000	315
Total - Constitutional Officers	\$ 611,627,473	\$ 75,096,930	\$ 536,530,543	4,787
Judicial				
Court Administration	1,646,861	473,627	\$ 1,173,234	12
Court Related Information Technology	4,190,785	2,042,500	2,148,285	12
Law Library	848,638	848,638	-	4
Public Defender	269,549	-	269,549	0
State Attorney	307,819	-	307,819	0
Total - Judicial	\$ 7,263,652	\$ 3,364,765	\$ 3,898,887	28
Other				
Community Redevelopment Agencies	29,505,000	-	\$ 29,505,000	0
Financially Assisted Agencies/ County Sponsored	11,653,770	-	11,653,770	0
General Government	(2,852,349)	-	(2,852,349)	0
Health Care District	15,000,000	-	15,000,000	0
Other County Funded Programs**	7,436,745	-	7,436,745	0
Public Health Department	2,114,162	-	2,114,162	0
Value Adjustment Board	600,000	270,000	330,000	0
Total - Other	\$ 63,457,328	\$ 270,000	\$ 63,187,328	-
Grand Total	2,171,018,841	963,250,478	1,207,768,363	11,029

** Other County Funded Programs includes the Tri-Rail extension operating deficit, RTA funding, County culture program, Pahokee recreation facility, and the Department of Juvenile Justice pre-disposition costs.

Employees ^{per} 1,000 Population

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. A decrease in employees per 1,000 population indicates the County is either becoming more efficient and/or service levels are decreasing.

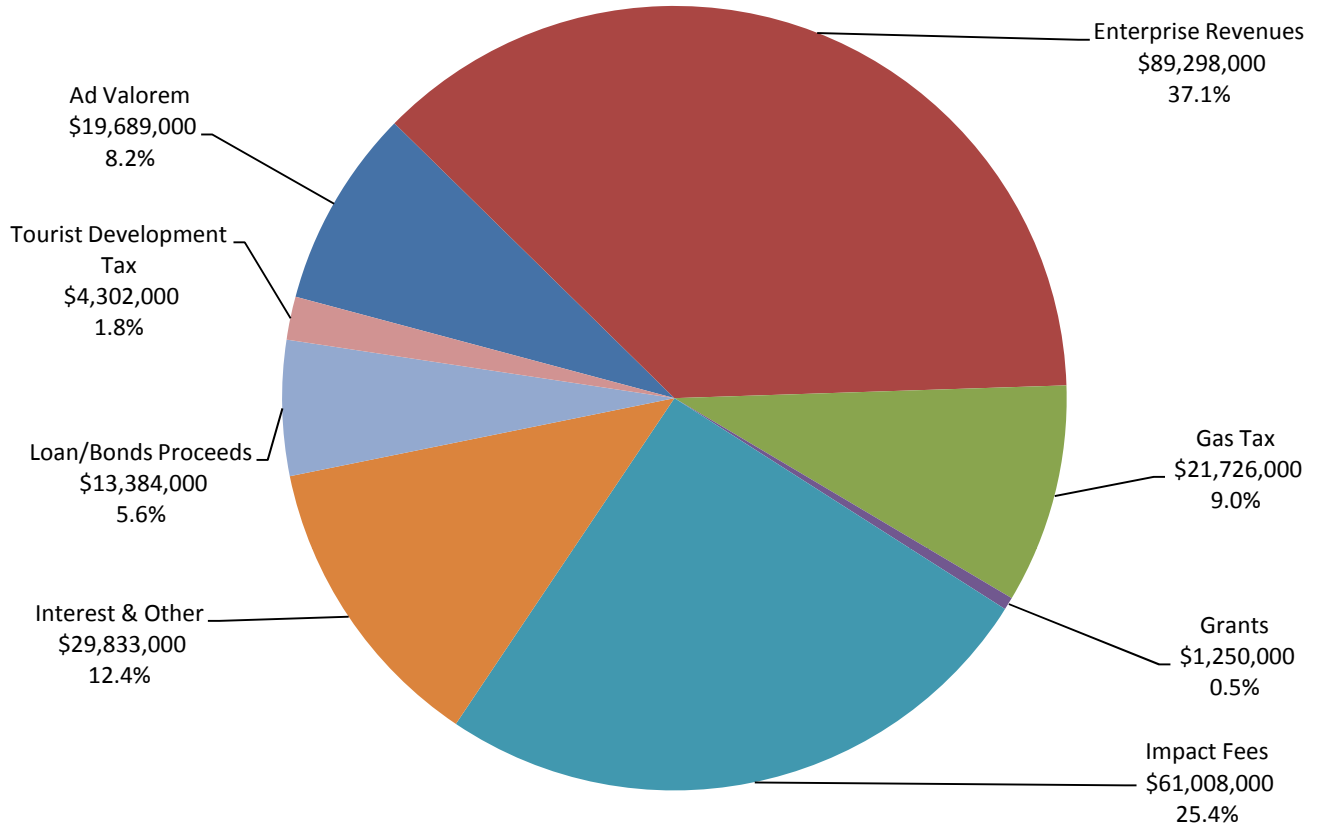


	Total BCC Employees	County Population	Employees per 1,000 population
FY 2008	6,994	1,302,451	5.37
FY 2009	6,713	1,307,784	5.13
FY 2010	6,629	1,312,016	5.05
FY 2011	6,511	1,320,134	4.93
FY 2012	6,339	1,325,758	4.78
FY 2013	6,316	1,335,415	4.73
FY 2014	6,280	1,345,652	4.67
FY 2015	6,134	1,360,238	4.51
FY 2016	6,213	1,378,417	4.51

* Information on this page regarding population is from Bureau of Economic and Business Research

2016 Capital Projects

Funding Sources for Projects



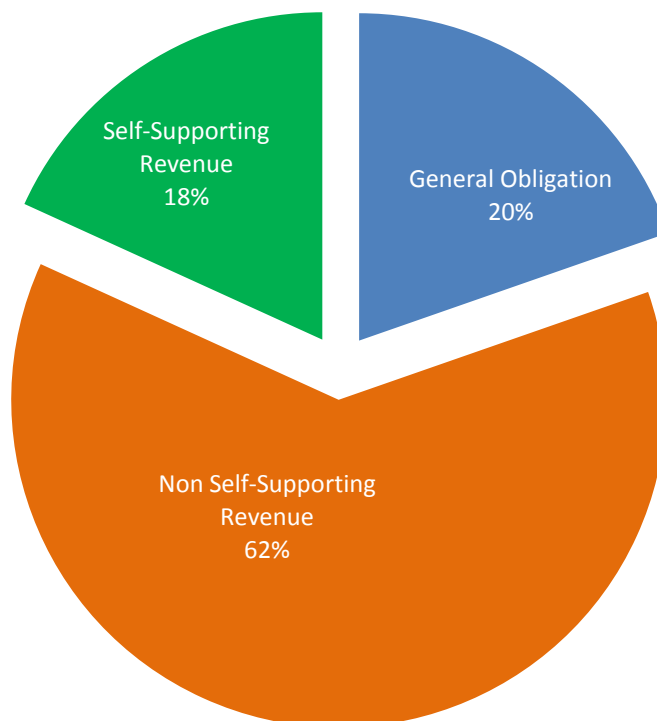
Project Funding by Department

Facilities Development and Operations	\$	40,017,000
Information Systems Services		5,986,000
Miscellaneous/ Non-Department		13,484,000
Total General Government Projects	\$	59,487,000
County Library	\$	586,000
Environmental Resources Management		5,202,000
Five Year Road Program		82,309,000
Parks and Recreation		3,608,000
Total Tax Supported Departments	\$	151,192,000
Enterprise Funds:		
Airports	\$	7,022,000
Water Utilities		82,276,000
Total Enterprise funds	\$	89,298,000
Total CIP	\$	240,490,000

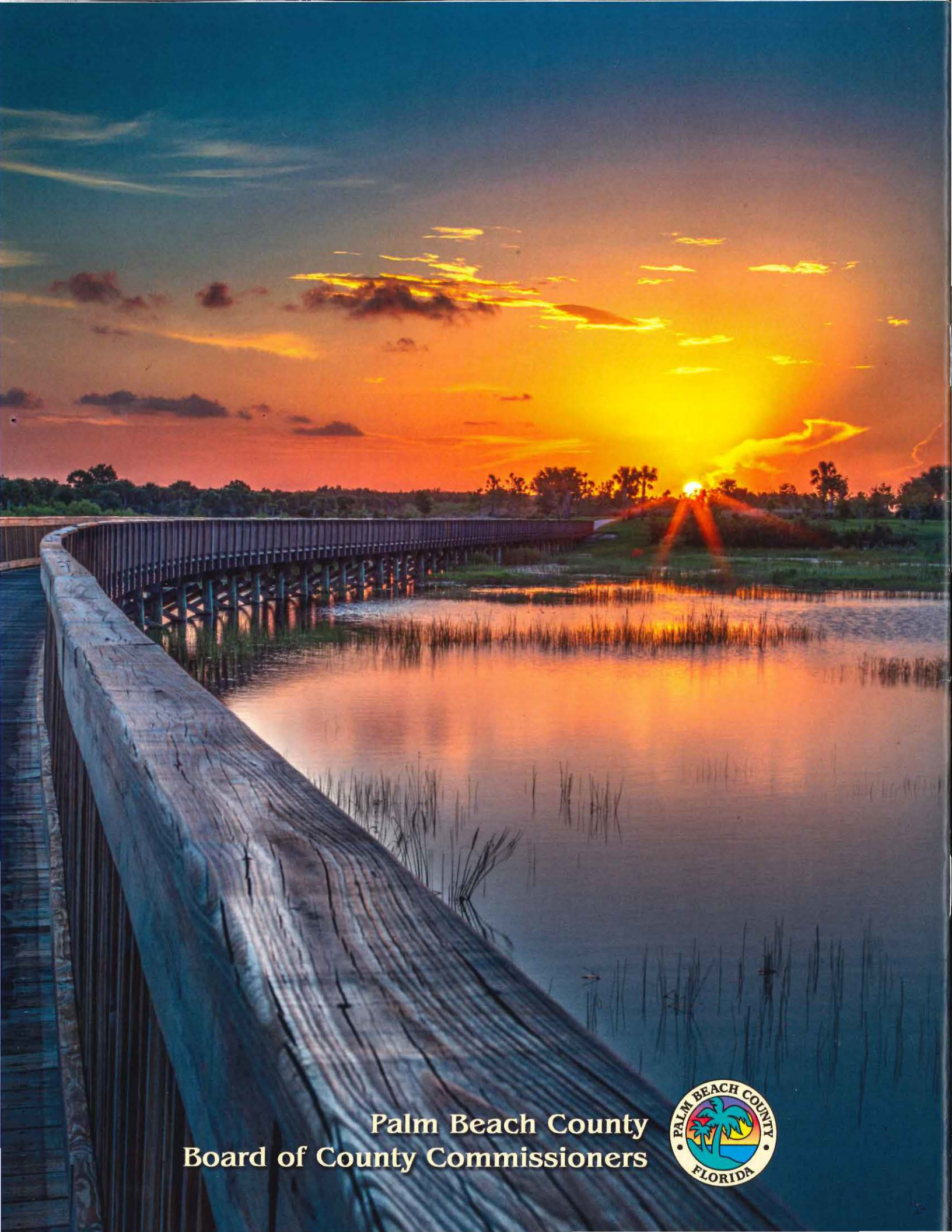
Debt Service

Fiscal Year	General Obligation	Non Self-Supporting Revenue	Self-Supporting Revenue	Total County Debt
2016	\$ 25,327,716	\$ 80,133,755	\$ 23,462,115	\$ 128,923,586
2017	24,990,976	81,354,116	23,936,301	130,281,393
2018	24,979,853	74,951,530	20,371,773	120,303,156
2019	25,185,893	73,861,927	20,247,944	119,295,764
2020	18,687,775	67,683,914	19,652,119	106,023,808
2021	10,898,500	65,922,174	18,547,451	95,368,125
Future	39,157,650	582,456,038	285,154,845	906,768,533
Total	\$ 169,228,363	\$ 1,026,363,454	\$ 411,372,548	\$ 1,606,964,365

2016 Payments



Cover photo: This photograph was taken by Tim Hancock, Fire Plans Examiner for Palm Beach County Fire Rescue. The picture was taken at Wellington Environmental Preserve at the Marjory Stoneman Douglas Everglades Habitat. He was looking for the perfect foreground and he found it ! "It's easy to see much more significance to the composition" said Tim. The boardwalk and the location of the sun were perfect. Tim's obsession for photography keeps him traveling throughout the country. Tim's photograph was 1 of 104 submitted by Palm Beach County employees.



**Palm Beach County
Board of County Commissioners**

